

Estimated Final Worksheet A and B Instructions
(An updated excerpt from Instructions for FY-2010 Special Education Expenditure Report)

Notes:

- Submission of Estimated Final Worksheet A's & B's are optional and are only to be submitted if the reporting entity has costs to report which have not already been reimbursed. Submit all cumulative costs from July 1, 2009.
- Use the letter size version of the Worksheet A form for filing the Estimated Final Worksheet A.
- Effective with FY-2010, the students listed on Worksheet A & B should be in alphabetical order by the student's last name.

INSTRUCTIONS FOR WORKSHEET A:

The Worksheet A form is a bill to the Vermont Department of Education for the special education costs of the State-placed students incurred by the reporting entity. The Worksheet A needs to provide the following student information: the full name of each student, date of birth and seven digit ID#. Each line requires the specific beginning and ending dates that the service being claimed was provided to the student. The description of the service must be specific and have enough information so that the Department can determine if it is a special education service and track the cost of special education services by category. The cost for each service must be calculated for the specific period being billed.

A State-Placed student is a Vermont student educated by a school district other than the district of residence of the child's parent(s) or guardian **as a result of a placement** by a State Agency, a designated community mental health agency or agency approved by the Commissioner. This **does not** allow for reimbursement for students being educated by their home school district (based on the residence for the parent(s) or guardian), even if they are in State custody, except as defined in 16 VSA § 11 (28).

Costs Covered by State-Placed Student Reimbursement

The Worksheet A report is cumulative and will include all costs from the beginning of the year. The costs included on the report are limited to special education costs paid for by this reporting entity. The service(s) must be special education services required by the student's IEP or as part of a special education evaluation and actually have been provided to the student. The costs listed for reimbursement can include those for specialized instructional services, related services and special education evaluations.

You cannot bill the State for services paid for by Federal funds or other State grants. Regular education tuition or regular Technical Center tuitions can not be reported here as they are not special education costs. Also, the only ineligible cost that can be claimed for as a State-Placed student special education cost is the ineligible portion of a non-collaborative tuition.

Provide all of the following information for each special education service provided to each student:

Student's Name: List students in alphabetical order by student's last name. Enter the first and last name of the student.

Date of Birth: Enter each student's date of birth in the mm/dd/yy format, such as 02/14/92 for February 14, 1992.

Student ID Number: Enter the student's seven digit identification number. (If you need an ID number for a new student, check with the school district person responsible for the student census.)

Public School Enrolled In: Provide the name of the public school the student was attending or enrolled in while receiving this service. If the student was attending a separate day program, a special class or receiving home tutoring, she/he is still considered enrolled in the public school for that district. For example, if the student attends the Baird Center you would still record Spaulding H.S. if that is the public school he would normally attend.

Description of Services: Please describe the special education services being provided to the State-Placed student in accordance with his/her IEP. The list on the following three pages shows a list of common service descriptions. Be sure to include all of the additional detailed information required for the service. If the service does not fit one of the categories listed, please provide a brief description of the service being provided. **Please note that the list has changed significantly in FY-2009 to include mainstream special education services.**

A separate line should be used for each separate service. So if the school district is paying for tuition, transportation and individual aide for one student, one line needs to be used for each of the separate services. Any tuition items need to clearly indicate the name of the program and the organization that operates the program. Too often the only information included about a tuition charge is who the vendor was which does not indicate the specific program that the student is attending. The only items listed as tuition would be for programs at independent schools that are approved as special education programs or special class or separate day program offered by public schools.

Starting with FY-2009, school districts can claim special education instructional costs that have not been billable in the past. If the school district is paying special education tuition or excess cost to another school district, they would bill for the costs that they paid. If a school district is billing for their own staff, they can use the State allowed rate for specialized instruction. However, two worksheets have been prepared that school districts need to use when they are billing for portions of their staff for specialized instruction for State-Placed students and choose to bill for more than the State allowed rate. One is for individual student services and one is for special education programs. These are:

- (1) IEP Instructional Cost Calculation Sheet and
- (2) District Special Education Program Calculation Sheet.

The forms and instructions for these are included after the service descriptions.

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
K-12 Special Educator Services I – Case management only, during the school year. Worksheet A should include number of school days that are being billed. NO SUMMER SERVICES	Special education case management only for students who are placed in special education separate day programs and special classes - State allowed rate for FY-2010 is \$21.30 per school day - not to exceed \$3,700 for the school year.
K-12 Special Educator Services II – Specialized instruction and case management during school year. Worksheet A should include number of school days that are being billed. NO SUMMER SERVICES	Specialized instruction and case management for students being provided mainstream special education in their school district – State allowed rate for FY-2010 is \$34.80 per school day - not to exceed \$6,100 for the school year and is based on Special Educator and program aide services.
K-12 Special Educator Services III - Individualized special instruction and case management for school year or extended school year. <i>IEP Instructional Cost Worksheet and IEP needs to be submitted with Worksheet A claim.</i> CAN INCLUDE SUMMER SERVICES	Specialized instruction and case management for students that have intensive special education programs and for which the school district and reimbursement calculated in above category would not be sufficient. <i>The IEP Instructional Cost Worksheet must be used to calculate the amount of reimbursement claimed and must be submitted with the Worksheet A claim.</i>
K-12 Speech and Language Services during the school year. Include in the description on Worksheet A the number of school days that are being billed. NO SUMMER SERVICES	Speech and language services provided directly by a Speech Language Pathologist or Speech Teacher or by an aide supervised by either a Speech Language Pathologist or Speech Teacher. State rate for FY-2010 is \$14.20 per school day - not to exceed \$2,485 per school year.
K-12 Excess Cost for Special Education Instructional Services – for Mainstream services billed by another LEA. Include a brief description of the specialized instructional services provided by the receiving school district and the name of the receiving school district GENERALLY NO SUMMER SERVICES	For students that are tuitioned to another school district and receiving specialized instructional services, the school district may claim the excess cost charged to them for a State-Placed student using this category. However, if the excess cost charges include costs for services other than specialized instruction such as an individual aide, then those services need to be billed separately on Worksheet A.
K-12 Contracted Individualized Instructional Services – Specialized instruction and related services – school year, summer services or year round Indicate on Worksheet A, the name of the contracted service provider and <i>include a copy of the contract and student's IEP.</i> CAN INCLUDE SUMMER SERVICES	Specialized instruction and related service required by student's IEP purchased through a contract from a Mental Health or private service provider. (This would include services previously categorized as of Wrap Around Services.)

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
Behavior Consultation	Behavioral consultant or specialist who provided consultation for school staff or direct services as required by the student's IEP.
Counseling	Direct counseling or therapy provided by psychologist or mental health professional as required by IEP.
Evaluation – costs associated with special education evaluations to determine eligibility Include type of evaluation such as psychological, OT, PT, SLP, etc.	Evaluations performed as part of comprehensive or supplemental evaluation plan. Cost of evaluations performed by mainstream Special Educators are excluded.
Individual Aide/Behavior Interventionist	Paraprofessional hired for individualized supervision and/or instruction during the school year as required by the student's IEP.
Occupational Therapy	Direct services or consultation by a registered OT or an aide working under their direct supervision as required by the student's IEP.
Physical Therapy	Direct services or consultation by a registered PT or by an aide working under their direct supervision as required by the student's IEP.
Hearing Services Describe specific services provided to student.	Services relating to auditory issues including hearing consultant services, interpreters, cues speech transliterators and auditory assistive technology training services.
Supplies Include description of type of supplies	Specialized supplies required due to the student's disability such as a special computer program or large print books as required by the student's IEP.
Equipment Include description of equipment	Equipment required by the student's IEP due to the student's disability.
Transportation (student)	Transportation services required by the student's IEP excluding regular school bus service. The service needs to be specifically listed as a related service in the student's IEP for the cost to be considered a special education cost.
Tutoring Services	Tutoring services provided as a contracted service as required by the student's IEP
Vocational/Community/ Independent Living Training Include specific service provided to the student.	Employment specialist, job coach or other services related to preparing for or providing student employment opportunities, providing work experience or independent living skills required by the student's IEP.
Other Services Other services may include specialized communication, vision services, assistive technology (non-hearing related) and medical or nursing services. Enter a brief description of service being provided.	Other services that are required by the student's IEPs and whose costs meet the allowable cost definitions can be claimed. May be Integration or Transition Services (non-vocational) Medical Services, Staff Training, Homebound Services, Vision Services/Aids, Music therapy or something else.

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
EEE Instruction and Speech Services – cost of Essential Early Education program based on per pupil calculation using District Special Education Program Calculation Sheet or the cost of the IEP services using the IEP Instructional Cost Calculation Sheet. Include the name of the program and the number of school days during the period that the student was enrolled and the daily per pupil rate. <i>Attach the program calculation sheet or the IEP Instructional Cost Calculation Sheet.</i>	Essential Early Education instructional and speech services provided directly by or under the supervision of a licensed early childhood special educator or speech pathologist. <u>If the services are provided in a center-based program</u> , the program calculation spreadsheet should be used to calculate the daily per pupil rate. That rate times the number of days of service is used to calculate the cost. <u>If the services provided are in addition to a center-based program or only outside a center-based program</u> , the IEP Instructional Cost Calculation Sheet is used to calculate the billable amount.
Special Education Tuition – per pupil cost of special education program paid to another public school or independent school. <i>Include name of program and school district or organization that operates the program.</i>	Per pupil cost charged to the district for self-contained special education programs if the placement is required by the student's IEP. This includes special education separate day programs not located in a public school such as ON-TOP, Wilder School or Baird and special education classes within a public school, academy, or vocational center. This does not include regular education tuition or regular tuition charged by a technical center.
District Operated Special Education Program – per pupil cost of special education program calculation sheet either K-12 or EEE operated by the school district. <i>Include the name of the program and the number of school days that the student was enrolled and the daily per pupil rate.</i>	Per pupil cost calculated by the district for its own special class or self-contained special ed programs. Use the District Special Education Program Calculation Sheet to calculate the program cost per pupil and then calculate the amount for the student based on the daily per pupil rate times the number of days that the student was enrolled. Please note that this category can be used for summer school programs and EEE programs as well as K-12 school year programs.

Dates of Service: The date of service should include **the beginning and ending date for the individual service for that student**. If the service is an individual aide who started on August 27th (the first day of school), then the period reported would be 08/27/09 - 10/31/09 for the first report. If the student moved out of the district on 11/13/09, then the period on the later reports would be 08/27/09 - 11/13/09. If the service lasted to the end of the school year, show the actual last day of school. Do not use 6/30/10 as the ending date unless that service was provided through that date. Only use separate lines for the same service for a student if there is a break during the time period the service is being provided.

Cost of Service: List the cost of each service for the student indicated. All of the costs included here should be allowable special education costs. If the cost is billed from an outside vendor for the one student, you simply list the amount from the bills. If it is a service provided by a staff member, you may use the State rate or use the IEP Instructional Cost Calculation Worksheet to calculate the amount attributable to this student.

Total: At the bottom of the sheet, total the amounts in the cost column.

IEP Instructional Cost Calculation Sheet for State-Placed Students is used by a school district to calculate the cost for special education instructional services provided to a State-Placed student placed in their district and being educated by their staff. The calculation sheet is a three part sheet with the first part listing the instructional services listed in the student's IEP. The IEP information includes the specific services with the frequency and duration of each. The school district needs to add information on the group size and calculate the amount of services that the student receives as well as the hourly rate for each service provider and the amount that the school district spent providing those services.

District Special Education Program Calculation Sheet is used by a school district to calculate the daily cost for special education programs that it operates. The calculation only includes allowable special education cost for K-12 programs but can also be used for preschool special education programs. The calculation sheet is used to calculate the daily rate of the program to document the rate being charged for the State-Placed student on Worksheet A.

Worksheet A Review Process: When Worksheet A's are received by the Department of Education, they are reviewed to ensure that:

1. the reporting school district is the district where the student resided for the dates claimed;
2. the student meets the definition of State-Placed (16 V.S.A. §11 (28)) for the period claimed;
3. the student is eligible for special education and the services are required by an IEP or the cost is for part of an evaluation to determine special education eligibility;
4. the description of the service is understandable and complete and is an appropriate IEP service;
5. the calculation sheets are included as appropriate for district operated programs and IEP instruction cost and
6. the cost seems reasonable for the service and period covered.

The supervisory union is sent a Claim Approval memo stating which services have been approved for payment and which services are pended or denied. For services that are pended or denied, the memo explains the reason for not allowing the claim and the action needed to resolve the issue. It is important to respond to the Claim Approval memo on a timely basis. When payments are made, the department will only pay for approved Worksheet A claims. If you have questions about a State-Placed student's status and/or dates billable on Worksheet A, contact Donna Trucksess at (802) 828-5931.

NOTE: Estimated Final Worksheet A is only submitted if the reporting entity has new costs to report. Blank Worksheet A's should not be submitted.

INSTRUCTIONS FOR WORKSHEET B:

This form is used to claim extraordinary reimbursement. Extraordinary reimbursement only applies to students over the age of three whose special education **costs exceed \$50,000.00 for FY-2010**. The costs included on Worksheet B should be allowable special education expenditures for students from preschool through 12th grade (ages 3 – 22). Only formula eligible costs can be included for a K-12 student which eliminates any costs paid from federal funds or other grant funds (except Mainstream Block Grant). For Pre-School students, only costs not covered by federal funds, EEE grant funds or other grants can be listed for the student. This report is cumulative from July 1, 2009 through the end of the reporting period. **Do not report students until their costs have exceeded the \$50,000.00 amount.**

Student's Initials: Enter the student's initials in alphabetical order by student's last name Use one line per student to record the costs for the fiscal year. (If costs were paid during the year for prior fiscal years, you need to amend the reports for the prior year to receive reimbursement for those costs.) **Do not include students whose costs you are billing on Worksheet A.**

Student ID Number: Enter the student's seven-digit identification number. (If you need an ID number for a new student, check with the school district person responsible for the student census.)

Date of Birth: Enter the student's date of birth using the format of 06/04/90 for June 4, 1990.

Disability Category: Enter the code that reflects the student's primary category of disability.

<u>Code</u>	<u>Disability Category</u>	<u>Code</u>	<u>Disability Category</u>
01	Learning Impairment	08	Other Health Impairments
02	Hearing Impaired	09	Specific Learning Disability
03	Deaf	10	Deaf-Blind
04	Speech/Language Impaired	11	Multi-handicapped
05	Visually Impaired	12	Developmentally Delayed
06	Emotional-Behavioral Disability	13	Traumatic Brain Injury
07	Orthopedically Impaired	14	Autism

Student's Town Code: Enter the code for the town of parent's legal residence such as T001 for Addison.

Residential placement? (Yes or No): Indicate “yes” if the student was in a residential placement (providing service for 24 hours a day) at district expense for any part of the fiscal year. If a student was not in a residential placement at district expense for any portion of the fiscal year, enter “no.”

COST BREAKDOWN:

The remaining categories are for the costs for special education services provided to the student as required by the student's IEP for the fiscal year. For K-12 students, only report eligible special education costs not paid from Federal or miscellaneous state or local grant funds. All costs reported are to be actual costs based on what has been paid for services provided from the beginning of the fiscal year to end of reporting period. **You are not to include any costs paid by Federal funds** or the cost of special education administration. For pre-school students, you can only include those costs above and beyond costs charged to State EEE, local and Federal grants.

Special Education Tuition: Include the amount of special education tuition (object code 560s) paid for this student. If the tuition is for a public school non-collaborative program, only include the portion of the tuition relating to eligible costs, which must be indicated on the bill. Regular education tuition or regular technical center tuition is not to be included anywhere on this report, as it is not a special education cost.

Equipment: Enter the amount paid for equipment (object code 700s) purchased for this individual student as required by the student's IEP.

Other Direct Instructional Costs: Enter the cost of all other direct instructional services required by the IEP and provided to this student. This cost includes all special education expenses coded to function code series 1000, Direct Instruction, except Tuition (560) and Equipment (700). Some of the costs which can be included here are: Resource Room Instruction, Consulting Teacher/Learning Specialist Services, Behavioral Specialist Services, Integration Facilitator Services, Individual Aide, Adaptive Physical Education, and special textbooks.

Related Services: Enter the cost for related services required by the IEP and provided to the student. This includes all special education expenses coded to function code series 2100, except for Tuition (560) and Equipment (700). Some of the costs which can be included here are:

Speech/Language Services	Special Education Evaluations
Occupational/Physical Therapy	Audiology and Deaf Education
Counseling Services	Interpreter Services

Transportation: Enter the cost of the specialized transportation (function code 2700) required by the IEP.

Total Cost: Enter the total of the amounts listed in the cost breakdown columns (from "Special Education Tuition" to "Transportation").

Eligible Extraordinary Cost: Subtract \$50,000.00 from the total cost to calculate the amount eligible for extraordinary cost.

Please note that supervisory union, interstate school district or joint contract district reporting entities must complete the bottom half of the sheet if any costs are reported on Worksheet B. For interstate school districts, the only students listed must be Vermont students that are being charged to one of more Vermont towns.

Distribution of Extraordinary Cost to School Districts: The amount shown as the "Total Eligible Extraordinary Cost" from the top of Worksheet B must be apportioned to the member school districts. All extraordinary reimbursement is sent to the school districts and this section allows us to determine how the reimbursement should be divided up between school districts. The division of the extraordinary cost between school districts must be based on how the school districts contribute to the extraordinary special education costs. If the costs are paid through the normal special education assessment, then those assessment percentages are used to determine each school district's share of the extraordinary cost. If a different assessment method is used for these extraordinary costs, then that method will be used to divide the costs between the school districts. The total of the breakdown between school districts must agree with the Total Eligible Extraordinary Cost on the top portion of the form.

NOTE: A reporting entity should only file Worksheet B if there are students whose eligible costs exceed \$50,000.00.

SUBMISSION OF WORKSHEET A's AND B's:

Only submit Worksheets A and B if there are new costs to report. Please ensure that all submitted worksheets have an original signature.

Submit completed worksheets to: Margaret Schelley
Department of Education
120 State Street
Montpelier, Vermont 05620-2501

Please keep a copy for your records with any supporting documentation for three years. Questions should be referred to Margaret Schelley at (802) 828-5119 or Lisa Allard at (802) 828-0769.